Vietnam Tariff Intelligence

HS 8518.50.90 detail

HS code	8518.50.90
Description	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets / - Electric sound amplifier sets: / - - Other
Unit	chiếc
Generated	02/11/2026 12:44:14
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/85185090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15405
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15405
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15405
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E14715

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E14656
ATIGA	2023	2023	0	AT!F14656
ATIGA	2024	2024	0	AT!G14656
ATIGA	2025	2025	0	AT!H14656
ATIGA	2026	2026	0	AT!I14656
ATIGA	2027	2027	0	AT!J14656
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14710
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14710
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14710
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14710
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14710
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14710
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E14711
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14711
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14711
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14711
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14711
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14711
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14714
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14662
AIFTA	30/12/2022	2022	5	AI!F14670
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G14670
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H14670
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I14670
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J14670
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K14670

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	4	VK!E14701
VKFTA	2023	2023	2	VK!F14701
VKFTA	2024	2024	0	VK!G14701
VKFTA	2025	2025	0	VK!H14701
VKFTA	2026	2026	0	VK!I14701
VKFTA	2027	2027	0	VK!J14701
VCFTA	2022	2022	5	VC!D14756
VCFTA	2023	2023	2	VC!E14756
VCFTA	2024	2024	0	VC!F14756
VCFTA	2025	2025	0	VC!G14756
VCFTA	2026	2026	0	VC!H14756
VCFTA	2027	2027	0	VC!I14756
VN-EAEU	2022	2022	5,5	EAV!D14733
VN-EAEU	2023	2023	3,6	EAV!E14733
VN-EAEU	2024	2024	1,8	EAV!F14733
VN-EAEU	2025	2025	0	EAV!G14733
VN-EAEU	2026	2026	0	EAV!H14733
VN-EAEU	2027	2027	0	EAV!I14733
AHKFTA	2022	2022	20	AKH!D14733
AHKFTA	2023	2023	20	AKH!E14733
AHKFTA	2024	2024	20	AKH!F14733
AHKFTA	2025	2025	20	AKH!G14733
AHKFTA	2026	2026	20	AKH!H14733
AHKFTA	2027	2027	20	AKH!I14733
EVFTA	2022	2022	10	EV-NK!D14748
EVFTA	2023	2023	6,6	EV-NK!E14748

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	3,3	EV-NK!F14748
EVFTA	2025	2025	0	EV-NK!G14748
EVFTA	2026	2026	0	EV-NK!H14748
EVFTA	2027	2027	0	EV-NK!I14748
UKVFTA	2022	2022	10	UKV!D14747
UKVFTA	2023	2023	6,6	UKV!E14747
UKVFTA	2024	2024	3,3	UKV!F14747
UKVFTA	2025	2025	0	UKV!G14747
UKVFTA	2026	2026	0	UKV!H14747
UKVFTA	2027	2027	0	UKV!I14747
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14740
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14740
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14740
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14740
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14740
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14740
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14740
RCEP A	2022	2022	20	RCEPT-A!D14735
RCEP A	2023	2023	20	RCEPT-A!E14735
RCEP A	2024	2024	20	RCEPT-A!F14735
RCEP A	2025	2025	20	RCEPT-A!G14735
RCEP A	2026	2026	20	RCEPT-A!H14735
RCEP A	2027	2027	20	RCEPT-A!I14735
RCEP B	2022	2022	20	B!D14735
RCEP B	2023	2023	20	B!E14735
RCEP B	2024	2024	20	B!F14735

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	20	B!G14735
RCEP B	2026	2026	20	B!H14735
RCEP B	2027	2027	20	B!I14735
RCEP C	2022	2022	20	C!D14735
RCEP C	2023	2023	20	C!E14735
RCEP C	2024	2024	20	C!F14735
RCEP C	2025	2025	20	C!G14735
RCEP C	2026	2026	20	C!H14735
RCEP C	2027	2027	20	C!I14735
RCEP D	2022	2022	20	D!D14734
RCEP D	2023	2023	20	D!E14734
RCEP D	2024	2024	20	D!F14734
RCEP D	2025	2025	20	D!G14734
RCEP D	2026	2026	20	D!H14734
RCEP D	2027	2027	20	D!I14734
RCEP E	2022	2022	20	E!D14738
RCEP E	2023	2023	20	E!E14738
RCEP E	2024	2024	20	E!F14738
RCEP E	2025	2025	20	E!G14738
RCEP E	2026	2026	20	E!H14738
RCEP E	2027	2027	20	E!I14738
RCEP F	2022	2022	20	F!D14735
RCEP F	2023	2023	20	F!E14735
RCEP F	2024	2024	20	F!F14735
RCEP F	2025	2025	20	F!G14735
RCEP F	2026	2026	20	F!H14735

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	20	F!I14735
VIFTA	2024	2024	18	VI!F13719
VIFTA	2025	2025	16	VI!G13719
VIFTA	2026	2026	14	VI!H13719
VIFTA	2027	2027	12	VI!I13719

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)		11/2018/TT-BTTTT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%, RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8518.50 has 3 lines; 8518.50.90 is distinguished from its siblings by: Other.	8518.50.10 Having a power rating of 240 W or more; 8518.50.20 Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8518.50.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 20% for 8518.50.90 was checked against BT2026 (cell BT2026!N15405), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

Item policy

Item policy
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.